

# Office of City Auditor – City of Seattle

## Monthly Report – November 2004



The City Auditor is Seattle's independent internal auditor, appointed by the City Council's Finance Committee Chair and confirmed by the full Council. The Office of City Auditor conducts financial, performance, management, and compliance audits of City departments, programs, grantees, and contracts. The office can be reached at (206) 233-3801, or on the Internet at <http://www.seattle.gov/audit>.

### **SEEKING SUGGESTIONS FOR AUDIT WORK PROGRAM**

The Office of City Auditor regularly revises its work program to ensure that we are addressing the City's most relevant and pressing issues. We also strive to keep the Mayor, City Councilmembers, Department Directors, and citizens informed about our most current work plan.

At the beginning of each year, the Office seeks input from the Mayor, City Council, departments and citizens via memorandum and through meetings. Further, to ensure our work is addressing the most relevant issues, we continue to solicit informal input through the year.

We have several ways in which we attempt to keep all interested parties informed of our most current work plan:

- √ Posting the latest work plan in our monthly newsletter that is placed on the City's web site ([www.seattle.gov/audit](http://www.seattle.gov/audit));
- √ Regularly briefing the Chair of the City Council's Finance and Budget Committee on the status of current projects and proposed audit projects; and
- √ Providing updated work programs to the Mayor, Councilmembers, Department Directors, and interested citizens.

Our overall goal in developing the work program is to choose projects that will help departments improve services, innovate, and increase revenues and/or reduce costs. While developing the work program we will consider the needs of departments, the quality of their internal controls, program funding and program changes, time elapsed since the last audit, and the skills and availability of audit staff.

As you consider making suggestions for our work program, please think about projects that emphasize improved service delivery, citizen satisfaction, and cost reduction. Also, please consider areas in which performance improvements are needed, and for which staff have ideas for change that may benefit from our analysis and technical support for successful implementation. During the year, we assign staff to projects using criteria such as risk, potential benefits, urgency of need, and expertise of audit staff. Audit staff members are also available, on a cost reimbursement basis, to help departments on projects not selected by the City Auditor for the office's work program.

We look forward to hearing from you.

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## **Status of Seattle Office of City Auditor “Rolling” Work Program<sup>1</sup>**

(Highlighted projects denote change in status from the previous month)

### **Projects in the Preliminary Phase (see definitions below)**

Homeland Security  
Department of Parks and Recreation Credit Card Security  
**Parking Enforcement (Statement of Legislative Intent)**  
**Span of Control (Statement of Legislative Intent)**  
**Continuous Auditing**

### **Projects in the Job Design Phase**

Enterprise Risk Assessment  
Pro-Parks Levy

### **Projects in the Data Gathering and Analysis Phase**

Election Charges  
Impact of Climate Change on City Operations and Facilities  
**Seattle City Employees Retirement System Follow-Up**

### **Projects in the Report Writing Phase**

**Construction Contract Review**  
Business Taxes  
Construction Contract Closeout  
Low Income Rate Assistance Follow Up  
Project Share  
Seattle Channel  
Seattle City Light’s Employee Store  
Seattle City Light’s Newhalem Library

### **To Do Projects**

Boards and Commissions

Boundary Dam Internal Controls  
Citizen Complaints Audit Follow-Up  
**CIP Construction with Non-City Funds**  
City Procurement Cards  
City’s Weatherization Programs  
Construction Scheduling  
Information Technology Efficiencies  
Madison Pool Facility Cash Fund Follow-up  
Municipal Court Collection Services Follow-Up  
Museum Development Authority  
Neighborhoods Service Centers Cash Handling Follow-Up  
Office of Professional Accountability Review Board  
Quality Assurance Review of Office of City Auditor  
Revenue Trends  
Seattle City Light Follow-Up  
Seattle Department of Transportation Permit Center Follow-Up  
Small Works Roster–Construction  
Small Works Roster–Consultants  
Street Use Permits  
Street Vacations  
Treasury and Business Improvement Area Follow-Up  
Warehouses–Citywide

### **Ongoing Projects**

Citywide Cash Handling

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**Preliminary:** Preliminary review under way to determine whether topic is valuable for an audit.

**Job Design:** Audit scope is determined and a data-gathering plan is developed. A decision is also made on whether to continue the audit at the end of this phase.

**Data Gathering and Analysis:** Comprehensive fieldwork and in-depth analysis is completed during this phase.

**Report Writing:** Development of the final report.

**Follow-Up:** Assessment of City departments’ implementation of earlier audit recommendations is often completed one to two years after publication.

**To Do:** Issues the office will consider examining as staff resources become available.

**Ongoing:** Official briefings, management reporting, and other small consulting engagements performed on a continuous or regular basis.

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<sup>1</sup>The Office of City Auditor maintains a “rolling” work program. Throughout the year, we receive new audit suggestions and reprioritize our work program to ensure that we address the most important issues first. The office is currently staffed to complete 12 to 14 projects annually.